must be payable unconditionally and at some fixed period of time. *Walker v. Woolen,* 54 Ind. 164. And the writers say, that if a note contains a provision that the payee or his assigns may extend the time of payment, its negotiability is destroyed. *Daniel on Negotiable Inst.* 5th Ed. p. 49. Nearly all the courts hold that such a provision in a note destroys its negotiability. *Second National Bank v. Wheeler,* 75 Mich. 546; *Woodbury v. Roberts,* 59 Ia. 348. But contrary to the weight of authority, it has been held in one jurisdiction, that such a provision does not destroy the negotiability of a note. *City National Bank v. Goodloe-McClelland Com. Co.,* 93 Mo. App. 123.

BILLS AND NOTES—PRESENTMENT FOR PAYMENT—PRESENTMENT BY TELEPHONE.—GILPIN V. SAVAGE, 112 N. Y. SUPP. 802.—Where a note was made payable at the home of the maker on a certain street, and at maturity he was called up there by telephone and asked what he was going to do about it, and replied that he could not pay it, and was informed that the note would be protested, *held,* that the demand over the telephone was a sufficient presentation for payment, the statutory right of the maker to the exhibition of the note being waived by his failure to insist thereon.

It is well settled that the right to an actual presentment of the note when payment is demanded is waived by failure to ask for it, and declining to pay the note on other grounds than its non-presentment. *Waring v. Betts,* 90 Va. 46. And it has always been the rule that where a bill or note is made payable at a particular place, it is necessary that the demand of payment should be made at the place specified. *Smith v. McLean,* 4 N. C. 509. That a demand over the telephone connected with the place specified is a proper demand, is the subject of judicial decision for the first time in the case at hand. But though there is no previous direct authority for this decision, it is quite consistent with decisions in other cases in which the courts have recognized the telephone as a business necessity. *Wolfe v. Mo. Pac. R. Co.,* 97 Mo. 473; *Nat. Bank v. Smith,* 21 Pa. Co. Ct. 1.

CARRIERS — INJURIES — PERSON ACCOMPANYING PASSENGER.— COLE'S ADMINISTRATOR V. CHESAPEAKE & O. RY. CO., 113 S. W. (KY.) 822.—*Held,* a carrier is not liable for the death of one who falls from a moving train after accompanying a passenger into the car, in the absence of evidence that its servants had either actual or constructive notice that deceased intended to leave the train and did not intend to take passage thereon.

One who goes to a train in charge of a lady and child, is entitled to sufficient time to enable him to escort her to a seat and to then leave the train, and the railway company is liable for injuries sustained by him where the employees failed to notify him to get off. *Doss v. Mo. K.,* 59 Mo. 270. A person who boarded a train merely to assist another to a seat, must give notice of his intention to get off in order to hold the company liable for not giving him time to get off. *Dillingham v. Pierce,* 31 S. W. 203 (Tex.); *Yarnell v. K., C., Ft. S. & M. Ry. Co.,* 113 Mo. 520.

CONSTITUTIONAL LAW—EQUAL PROTECTION OF THE LAW.—CORRIGAN V. KANSAS CITY, 111 S. W. 115.—The charter of the city of Kansas City

authorized the imposing of a special tax for park purposes on all the real estate exclusive of improvements; and under such provision of the charter an ordinance was passed which imposed a tax only on so much of the real estate as was taxable for general city purposes; the result being the omission of church, city and railroad properties. *Held,* that such ordinance did not deny the property owners taxed thereunder the equal protection of the law within the Fourteenth Amendment to the Federal Constitution. Burgess, Graves and Woodsen, J. J., *dissenting.*

This decision is apparently a departure from the doctrine laid down by the courts of this country, that an ordinance which involves official discretion as to whom rights and liabilities shall vest, is void, offending as it does the Fourteenth Amendment. *St. Louis v. Heitzberg Packing Co.,* 141 Mo. 375; *In re Wo Lee,* 26 Fed. 471. Legislation discriminating against some and favoring others, is prohibited. *Barbier v. Connolly,* 113 U. S. 27. A law which exempts all property of like nature or condition, falling naturally into a particular class does not necessarily offend constitutional provisions. *Pacific Express Co. v. Siebert,* 142 U. S. 351. But an arbitrary classification of property or persons for the purpose of taxation is not permitted. *Singer Mfg. Co. v. Wright,* 33 Fed. 121.

CONSTITUTIONAL LAW—TAXATION—FAILURE TO LIST PROPERTY.—TRAVELER'S INS. CO. v. BOARD OF ASSESSORS ET AL., 47 So. 439 (LA.).—*Held,* that the state may subject to the doom of the assessors a taxpayer who has failed to furnish a list of his property to the assessor as required by law, but not where the failure to make such return was without fraudulent intent and from an honest belief that what property he had was not taxable.

Statutes requiring taxpayers to furnish a list of their taxable property to the assessor, and subjecting them to the doom of the assessor for a failure or refusal to do so, have in the past been regarded as valid. *Lincoln v. City of Worcester,* 8 Cush. 55; *State v. Apgar,* 31 N. J. L. 358. Even statutes imposing penalties other than estoppel from questioning the valuation of the assessor, have been upheld by some courts. *Fox's Appeal,* 112 Pa. St. 337. The principal case, however, follows the rule recently laid down by the Supreme Court of the United States, which is that, where one acts in good faith, such statutes do not afford due process of the law within the Fourteenth Amendment to the *Constitution of the United States. Central of Georgia Ry. v. Wright,* 207 U. S. 127. The principles upon which that decision is based, are that the assessment of a tax is a judicial act, and therefore, before the assessment on omitted property can be made, notice to the taxpayer, with opportunity to be heard somewhere in the process is essential. *Davidson v. New Orleans,* 96 U. S. 97; *Security Trust & Safety VaultCo. v. City of Lexington,* 203 U. S. 323.

DEEDS—DELIVERY—NECESSITY.—FORTUNE v. HUNT, 63 S. E. (N. C.) 82.—Where the grantor gave the deed to a third person with a direction to take and keep it, and, if the grantor never called for it, to deliver it to the grantee, and the grantor died without more being done, *held,* that there was no delivery of the deed and that the intention of the grantor that the instrument should be good as a deed would not take the place